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From:

Sent: Monday, April 12, 2010 11:33:08 AM

To:

Cc:

Subject: FW: Urgent: 6651(a)(2) question

The 6651(a)(2) penalty when based on failure to pay an amount reported on a return filed by a taxpayer is immediately assessable and not subject to deficiency procedures, so there is no need to include the penalty in the statutory notice. See section 6665(b).